

MEGAN BARRY
MAYOR



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DEPARTMENT OF FINANCE
OFFICE OF FINANCIAL ACCOUNTABILITY
700 2nd Avenue South, STE 201
NASHVILLE, TENNESSEE 37210

March 2, 2016

Kent Oliver – Director
Nashville Public Library
615 Church Street
Nashville TN 37219

Dear Mr. Oliver:

The Office of Financial Accountability has completed a review of a selected number of the FY15 Budget Key Measures Results as reported to the Office of Management and Budget for the year ended June 30, 2015. The purpose of the review was to verify the accuracy of your department's reported results.

As stated in the engagement letter, we randomly selected and tested program results that constitute a minimum of 10% of the department's total reported program budgets. We have completed our review of the supporting documentation and test of the computation of the reported results of the selected FY15 key measures. The results of the testing are attached for your review.

We appreciate the assistance provided by your agency during the course of the review. If you have any questions, please call me at 615-862-6712.

Sincerely,

Kevin Brown

Kevin Brown, CMFO, CICA
Finance Administrator

CC: Talia Lomax-O'dneal, Director of Finance
Bernadette Hugan, Nashville Public Library
Fred Adom, CPA, CGMA, CICA, Director, Office of Financial Accountability, Department of Finance
Essie Robertson, CPA, CMFO, CICA, Office of Financial Accountability, Department of Finance
Aaron Davis, CICA, Office of Financial Accountability, Department of Finance
Ken Hartlage, Office of Management and Budget, Department of Finance
Rose Hirschy, Office of Management and Budget, Department of Finance

ATTACHMENT I

Department: Metropolitan Public Library

Purpose: To verify the accuracy of the department's performance measures as reported to the Office of Management and Budget.

Scope: FY 2015

Methodology: The Office of Financial Accountability randomly selected a sample that consisted of a minimum of 10% of the department's reported budgeted program dollars.

Total Reported Budget: \$23,990,700

Program: Goodlettsville Library Program

Total Tested Budget: \$380,000

Percent Tested: 2%

Performance Measure: Patron visits at the Goodlettsville Branch.

Reported Data: 98,206

OFA Calculation: 98,206

Was selected reported performance measure verified? Yes

ATTACHMENT II

Department: Metropolitan Public Library

Purpose: To verify the accuracy of the department's performance measures as reported to the Office of Management and Budget.

Scope: FY 2015

Methodology: The Office of Financial Accountability randomly selected a sample that consisted of a minimum of 10% of the department's reported budgeted program dollars.

Total Reported Budget: \$23,990,700

Program: Madison Library Program

Total Tested Budget: \$608,600

Percent Tested: 3%

Performance Measure: Patron visits at the Madison Branch.

Reported Data: 259,563

OFA Calculation: 259,563

Was selected reported performance measure verified? Yes

ATTACHMENT III

Department: Metropolitan Public Library

Purpose: To verify the accuracy of the department's performance measures as reported to the Office of Management and Budget.

Scope: FY 2015

Methodology: The Office of Financial Accountability randomly selected a sample that consisted of a minimum of 10% of the department's reported budgeted program dollars.

Total Reported Budget: \$23,990,700

Program: Limitless Libraries Program

Total Tested Budget: \$1,859,800

Percent Tested: 8%

Performance Measure: Patron usage of Limitless Libraries.

Reported Data: 5.29 per capita

OFA Calculation: 5.29 per capita

Was selected reported performance measure verified? Yes